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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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Technology Center 2600

Re: Revocation and Power of Attorney

Dear Sir:

I hereby appoint as my attorneys and/or patent agents, JULIE K. MORRIS, Registration No. 33,263; DAVID W. O'BRYANT, Registration No 39,793; FRANK W. COMPAGNI, Registration No. 40,567; and PAUL C. OESTREICH, Registration No. 44,983; DAVID S. ROMNEY, Registration No. 24,266, all with full power of substitution and revocation, to prosecute all matters listed below and to transact all business in the Patent and Trademark Office connected therewith.

Please also note the new attorney docket numbers and amend your records accordingly.

Applicant	Serial No.	Filing Date	Title	Atty Docket No.
Brian D. Minert et al.	09/821,256	March 29, 2001	SYSTEM, APPARATUS AND METHOD FOR VOICE OVER INTERNET PROTOCOL TELEPHONE CALLING USING ENHANCED SIGNALING PACKETS AND LOCALIZING TIME SLOT INTERCHANGE	2899.NACT.PT
Gary D. Brown et al.	60/291,290	May 16, 2001	SYSTEM, APPARATUS AND METHOD FOR DYNAMICALLY MAPPING VIRTUAL SIGNALING SYSTEM 7 CIRCUIT IDENTIFICATION CODES FOR USE BETWEEN VOIP GATEWAYS ON IP NETWORKS	2905.NACT.PR
Gary D. Brown et al.	10/147,289	May 16, 2002	SYSTEM, APPARATUS AND METHOD FOR DYNAMICALLY MAPPING VIRTUAL SIGNALING SYSTEM 7 CIRCUIT IDENTIFICATION CODES FOR USE BETWEEN VOIP GATEWAYS ON IP NETWORKS	2905.NACT.NP

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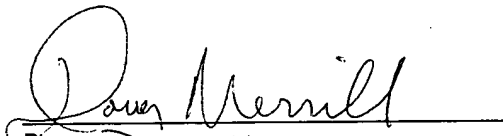
All correspondence and telephonic communications should be directed to:

Paul C. Oestreich
MORRISS O'BRYANT COMPAGNI, P.C.
136 South Main Street, Suite 700
Salt Lake City, Utah 84101
(801) 478-0071 telephone
(801) 478-0076 facsimile

All previous powers of attorney are hereby revoked.

Signed at Provo, Utah, this 5 day of February, ²⁰⁰⁴~~2003~~.
(City) (State)

NACT TELECOMMUNICATIONS, INC.


By: DOUG MERRILL
Title: Compliance Manager

2661



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

<h1>TRANSMITTAL FORM</h1> <p>(to be used for all correspondence after initial filing)</p>		Application Number	09/821,256
		Filing Date	March 29, 2001
		First Named Inventor	Brian D. Minert
		Group Art Unit	2661
		Examiner Name	Unknown
Total Number of Pages in This Submission (including this sheet)	3	Attorney Docket No.	2899.NACT.PT

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ENCLOSURES (check all that apply)		
<input type="checkbox"/> Amendment / Response <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Appeal Communication: <input type="checkbox"/> Appeal Notice <input type="checkbox"/> Appeal Brief <input type="checkbox"/> Reply Brief <input type="checkbox"/> Assignment with Cover Sheet <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Check in the amount of \$__ <input type="checkbox"/> Credit card authorization in the amount of \$__ <input type="checkbox"/> Declaration & Power of Attorney <input type="checkbox"/> Drawings __ sheets <input type="checkbox"/> Formal <input type="checkbox"/> Informal	<input type="checkbox"/> Extension of Time Request ____ month <input type="checkbox"/> Fee Calculation Table <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Form 1449 <input type="checkbox"/> Copies of IDS References <input type="checkbox"/> Issue Fee Transmittal & Advance Order	<input type="checkbox"/> Maintenance Fee Transmittal ____ year <input type="checkbox"/> Missing Parts Response <input type="checkbox"/> Notification of Change of Attorney Address & Docket Number <input checked="" type="checkbox"/> Return Postcard <input checked="" type="checkbox"/> Revocation & Power of Attorney <input type="checkbox"/> Status Inquiry <input type="checkbox"/> Other:
Remarks <div style="text-align: right;"> <h1>RECEIVED</h1> <p>FEB 20 2004</p> <p>Technology Center 2600</p> </div>		

SIGNATURE OF APPLICANT, ATTORNEY OR AGENT			
Attorney for Applicant	Paul C. Oestreich, Registration No. 44,983 MORRISS O'BRYANT COMPAGNI, P.C. 136 South Main Street, Suite 700 Salt Lake City, Utah 84101 (801) 478-0071 telephone; (801) 478-0076 facsimile		
Signature		Date	02-11-04
CERTIFICATE OF MAILING UNDER 37 CFR § 1.8			
I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, on the date indicated below, in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.			
Typed or Printed Name: Paul C. Oestreich			
Signature		Date	02-11-04